

# Greater Pittsburgh



[www.acfe-pgh.org](http://www.acfe-pgh.org)

The Greater Pittsburgh Area Chapter (GPAC) of the Association of Certified Fraud Examiners Newsletter. This newsletter is sent to members of the Greater Pittsburgh Area Chapter to keep them informed of events and happenings related to the Chapter.

## January Program Highlights: Al Vangura, Investigation Techniques Related to Personal Injury Fraud.

Mr. Vangura specializes in forensic biomechanics and analyzes human movements and personal injuries to determine consistency with physical evidence and testimony. Mr. Vangura conducts in-depth technical analyses determining the *mechanism of injury* or the relationship between externally-applied forces and the resulting internal forces, which result in injuries like bone fractures or dislocations, soft-tissue tears, avulsions and ruptures.

When an injury is reported, Mr. Vangura asked does the injury make sense? Can the person get hurt that way? Can they really do that? Mr. Vangura explained how a biomechanical expert links injury to physical injury. Biomechanics is the combination of living tissue (bio), and mechanics (energy on an object). It is the science that examines forces acting upon one another within a biological structure, and the effects produced by such force.

Vangura stated that in biomechanics, proximate cause is the event(s) that causes the injury. Why conduct a biomechanical evaluation? To reveal previously unidentified information, and possibly determine if a claim is real or fake.

Specific features of personal injury can tell how an injury happened. Biomechanics analyzes human activity, analyzes falls, impacts, and accidents, and provides an evaluation.

Most injuries are from a single quick traumatic event. However some injuries are a result of micro-trauma, or small traumatic events over time. Mr. Vangura investigates the mechanism of injury, or the underlying physical process which causes injury.

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This is done through an accident reconstruction. It is important to know the manner by which tissues like ligaments and bones fail, and define loading patterns. Location size, shape, and proximity also define the loading pattern.

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Could the injury have occurred? What caused it? Impact, Acceleration/deceleration, exceeding joint range-of-motion, or crushing are all parts of identifying the injury mechanism.

Mr. Vangura provided several case examples and answered questions. In closing, Mr. Vangura stated, that a biomechanical evaluation may reveal previously unidentified evidence of a prior injury.

## Calendar of Upcoming Events

### February 14, 2007

Attorney Richard Andracki, The Pitfalls of Writing a Fraud Report.

### March 14, 2007

Allegheny County

### April 11, 2007

To Be Announced

## Web Site for the Investigator:

[http://en.wikipedia.org/wiki/Main\\_Page](http://en.wikipedia.org/wiki/Main_Page)

[Since its creation in 2001](#), Wikipedia has rapidly grown into the largest reference Web site on the Internet. [The content of Wikipedia is free](#), and is written [collaboratively](#) by people from all around the world. This Web site is a [wiki](#), which means that *anyone* with access to an Internet-connected computer can edit, correct, or improve information throughout the encyclopedia, simply by clicking the *edit this page* link (with a few minor exceptions, such as protected articles and the [main page](#)).

## 18th Annual ACFE Fraud Conference and Exhibition

Orlando, FL • July 15-20, 2007  
Disney's Coronado Springs Resort  
[www.FraudConference.com](http://www.FraudConference.com)

Join more than 2,000 professionals and attend the largest-ever anti-fraud event in the world – the 18th Annual ACFE Fraud Conference & Exhibition, July 15-20 in Orlando. The ACFE's flagship conference brings renowned speakers, leading anti-fraud experts, worldwide practitioners and exhibitors to share anti-fraud knowledge and resources.



## **February Speaker Attorney Richard Andracki, Fraud from the Perspective of the Insurance Coverage Counsel: What an Attorney Needs (and doesn't need) in a Report.**

The speaker for the February meeting is Attorney Richard Andracki. Mr. Andracki is president and owner of Andracki Law Offices, P.C., a firm specializing in insurance defense and coverage matters in Pennsylvania, Ohio and West Virginia.

Mr. Andracki is a graduate of Duquesne University and Duquesne University School of Law.

Mr., Andracki is a former criminal prosecutor of the Allegheny County District Attorney's Office. After leaving the District Attorney's office, Mr. Andracki joined the law firm of Jones, Gregg, Creehan & Gerace, where he spent the next 23 years specializing in property, and fire insurance defense, insurance coverage, and subrogation.

Mr. Andracki founded the firm of Andracki Law Offices in 1999. He is admitted to practice in state and federal courts in Pennsylvania, Ohio, and West Virginia. Mr. Andracki is a long time member of the Property Insurance Law Committee, and is currently vice-chair of the committee.

Mr. Andracki's presentation will focus on what you should and should not do with a written report in a fraud matter.

Please join us for this interesting and relevant presentation.

### **Ritchie-Jennings Memorial Scholarship**

The ACFE Foundation is pleased to award a number of scholarships to support the education of collegiate accounting and criminal justice students around the globe. Thirty \$1,000 scholarships and one-year Student Associate memberships will be awarded through the Ritchie-Jennings Memorial Scholarship program this year.

The Greater Pittsburgh Chapter of Certified Fraud Examiners is looking for qualified full-time college students interested in applying for a scholarship. Please contact a Chapter officer for details.

### **Fraud Fact: Organizing Information**

Because of the amount of information and number of documents that might be collected during a fraud examination, the examiner should plan early and plan well. If circumstances permit, an information database should be established in the early phases of the case. Report information can be presented either in chronological order or by transaction.

The Fraud Examiner's Manual 2003 Edition

## The Greater Pittsburgh Chapter Library

### Title

### Status

2003 Edition of the Encyclopedia of Fraud (cd)  
2003 Edition of the Fraud Examiners Manual (cd)  
Auditing Accounts Receivable for Fraud  
Conducting Internal Investigations  
Contract and Procurement Fraud (CD Rom)  
Cooking the Books – Video/workbook  
Fraud Related Internal Controls  
How Fraud Hurts You and Your Organization (cd)  
Interviewing and Interrogation (book by Don Rabon)  
Investigating Fraudulent Financial Transactions (2 CD-Rom set)  
Statement Analysis (CD Rom)  
The Computer and Internet Fraud Manual

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## Fraud Fact: Computer Evidence Storage

After a computer system has been seized, most criminal justice agencies have a central storage facility where the equipment is transported and stored until it is either processed further or needed in court. In the majority of cases, the special storage requirements of computer systems are not addressed.

The storage environment should be in a location that is:

- Relatively dust free
- Both temperature and humidity controlled
- Free of magnetic and electronic fields.

Fraud Examiner's Manual 2003 Edition

## Bank Secrecy Act

The SAR Activity Review, November 2006 Issue FIL-9-2007  
January 30, 2007

Summary: The Financial Crimes Enforcement Network (FinCEN) has issued the seventh edition (November 2006) of The SAR Activity Review By the Numbers.

### Highlights:

- FinCEN has issued the seventh edition of The SAR Activity Review By the Numbers. The report is a compilation of numerical data gathered from Suspicious Activity Reports (SARs) filed by depository institutions, certain money services businesses, casinos and card clubs, and by certain segments of the securities and futures industries.

- The SAR Activity Review By the Numbers is published twice annually covering two filing periods: January 1 to June 30, and July 1 to December 31. The report can be accessed at:

[http://www.fincen.gov/sar\\_review\\_by\\_the\\_numbers\\_issue7.pdf](http://www.fincen.gov/sar_review_by_the_numbers_issue7.pdf)

- The SAR Activity Review By the Numbers serves as a companion report to the SAR Activity Review - Trends, Tips & Issues. Between January 1 and June 30, 2006, over 3.6 million SAR forms had been filed with FinCEN. Of that total, over 2.4 million were filed by depository institutions.

- Bank Secrecy Act/Structuring/Money Laundering continues to be the leading characterization of

suspicious activity.

- A comparison of SAR filing trends for the first six months of 2006, over the corresponding period in 2005, includes a 94% increase in consumer loan fraud; a 75% increase in false statement filings; a 51% increase in mortgage loan fraud filings; and a 56% increase in bribery/gratuity filings.

## Job Posting

\*\*\*\*\*CORRECTED\*\*\*\*\*

The Nottingham Group LLC has full and part time openings for staff consultants and contractors. The Nottingham Group LLC is a boutique consulting firm specializing in conducting forensic accounting investigations. The duties of a staff consultant include computer modeling, research, document review, assistance with investigations and report writing.

### Minimum Job Requirements:

**Candidates should possess or be working towards a bachelor's degree in accounting. Relevant work experience will be considered as well. Suitable experience would be 1-2 years in working in an accounting and/or business function.**

*An incorrect contact email address was listed in this job posting in last month's newsletter. If you responded please resend information to the email address below. Sorry for the mix-up.*

Email resume and salary requirements to:

administration@nottinghamgroup.com

### Identity Theft Scheme

A new identity theft scam has surfaced. In this con, someone calls pretending to be a court official who threateningly says a warrant has been issued for your arrest because you didn't show up for jury duty. The caller claims to be a jury coordinator. If you protest that you never received a summons for jury duty, the caller asks for your Social Security number and date of birth to verify the information and cancel the arrest warrant. Sometimes they even ask for credit card numbers. If you give out any of this information, your identity has been stolen.

The scam has been reported so far in 11 states, including Minnesota, Oklahoma, Illinois, Florida, New York and Colorado. This scam is particularly insidious because intimidation is used to bully people into giving information by claiming affiliation with the court system. The FBI and the federal court system have warned consumers about the fraud by issuing nationwide alerts on their web sites.

**We look forward to seeing you at future Chapter events!**